## AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application: LISTING OF CLAIMS:

1. (currently amended): A method of working a recessed portion in a headrest stay which is provided in a stay portion of said headrest stay formed of a pipe, comprising the steps of:

preforming a recess by <u>rotatingly</u> pressing against said stay portion an outer peripheral portion of a first punch roller for preforming having a rounded portion on the outer peripheral portion in a side view; and

directing toward and <u>rotatingly</u> pressing against said recess an outer peripheral portion of a second punch roller on the outer periphery portion of which a punch portion for final forming has been formed, so as to form a recessed portion,

wherein the outer peripheral portion of said first punch roller is asymmetrical, further including an inclined surface which slopes downward toward the rounded portion, and

wherein the outer peripheral portion of said second punch roller is asymmetrical, further including an inclined surface which slopes downward toward the punch portion, and wherein the punch portion includes a vertical portion and a flat portion which intersect at a right angled portion.

(withdrawn): The method of working a recessed portion in a headrest stay according to claim 1, wherein

a pair of said first punch rollers are arranged at positions above and below said stay portion, either one of said first punch rollers located at the positions above and below is pressed against said stay portion to start the working of said recess.

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the working of said recess is subsequently stopped short of traversing said stay portion, said first punch roller is retracted, and

another one of said first punch rollers is pressed against said stay portion partially provided with the working of said recess, so as to effect the preforming of said recess.

(withdrawn): A press apparatus for working a recessed portion in a headrest stay, comprising:

a first press (A) including a first fixed die capable of placing therein a headrest stay formed of a pipe, a first punch roller having a rounded portion on an outer peripheral portion thereof in a side view, and a first movable die to which said first punch roller is rotatably attached and which is capable of advancing and retracting, wherein

a recess is formed by pressing the outer peripheral portion of said first punch roller against said stay portion of said headrest stay; and

a second press (B) including a second fixed die capable of placing therein a headrest stay in which said recess has been formed by said first press, a second punch roller having a punch portion for final forming formed on an outer peripheral portion thereof, and a second movable die to which said second punch roller is rotatably attached and which is capable of advancing and retracting, wherein

a recessed portion is formed by directing toward and pressing against said recess the outer peripheral portion of said second punch roller. AMENDMENT UNDER 37 C.F.R. § 1.114(c) Attorney Docket No.: Q76609

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4. (withdrawn): A method of working a recessed portion in a headrest stay which is

provided in a stay portion of said headrest stay formed of a pipe, comprising the steps of:

preforming a recessed portion by pressing a punch against said stay portion while rotating

forming said recessed portion by press working using a press punch.

5. (withdrawn): A method of working a recessed portion in a headrest stay which is

provided in a stay portion of said headrest stay formed of a pipe, comprising the steps of:

setting said headrest stay on a holder by exposing a portion of said stay portion where

said recessed portion is to be provided;

preforming a recessed portion by pressing against said stay portion a disk-shaped punch

in which a side-view shape of an outer peripheral portion thereof is made similar to that of said

recessed portion while rotating said punch;

fitting a holder cover on said holder;

and

said punch; and

forming said recessed portion by press working using a press punch.

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